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## IN THE CLAIMS:

Please amend the claims as follows:

1. (Original) A substrate comprising

a metal plate, and

an insulating film, which is provided on the surface of the metal plate and which includes needle alumina particles and granular particles.

- 2. (Original) The substrate of claim 1, wherein the granular particles include at least one of silica particles, MgO particles, and TiO<sub>2</sub> particles.
- 3. (Original) The substrate of claim 2, wherein the granular particles include silica particles.
- 4. (Currently Amended) The substrate of one of claims 1 to 3, wherein the needle alumina particles have an aspect ratio of 6 to 15.
- 5. (Original) The substrate of claim 4, wherein the needle alumina particles have a major-axis length of 70 nm to 300 nm.
- 6. (Currently Amended) The substrate of one of claims 1 to 5, wherein the granular particles have a mean particle size of 5 nm to 80 nm.

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7. (Currently Amended) The substrate of one of claims 1 to 6, wherein the insulating film includes 0.3 mass% to 80 mass% of the needle alumina particles.

- 8. (Currently Amended) The substrate of one of claims 1 to 7, wherein the insulating film has a thickness of 0.3  $\mu$ m to 3.5  $\mu$ m.
- 9. (Currently Amended) The substrate of one of claims 1 to 8, wherein the insulating film has a surface roughness of 0.3  $\mu$ m or less.
- 10. (Currently Amended) The substrate of one of claims 1 to 9, wherein the metal plate is made of Cu, an Fe-Ni-Cr alloy, an Fe-Cr alloy, an Fe-Ni alloy, Fe or Al.
- 11. (Currently Amended) The substrate of one of claims 1 to 10, wherein the metal plate has a thickness of 0.05 mm to 0.5 mm.
  - 12. (Currently Amended) A wiring board comprising the substrate of one of claims 1 to 11, and

a wiring pattern that has been formed on the surface of the insulating film on the substrate.

13. (Original) A method of making a substrate, comprising the steps of:

preparing a dispersion solution including needle alumina particles and
granular particles;

applying the dispersion solution onto a metal plate;

drying the metal plate on which the dispersion solution has been applied; and

baking the metal plate that has been subjected to the step of drying, thereby forming an insulating film on the surface of the metal plate.

- 14. (Original) The method of claim 13, wherein the step of applying the dispersion solution is carried out by a coating process.
- 15. (Currently Amended) The method of claim 13 or 14, wherein the dispersion solution is prepared so as to have a PH of 3.5 to 5.5.
- 16. (Original) The method of claim 15, wherein the dispersion solution includes at least one of formic acid, acetic acid, salts thereof, and ammonia.
- 17. (Currently Amended) The method of one of claims 13 to 16, wherein the combined concentration of the needle alumina particles and the granular particles in the dispersion solution is 2 mass% to 6 mass%.
- 18. (Currently Amended) The method of one of claims 13 to 17, wherein the granular particles include silica particles.

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19. (Currently Amended) The method of one of claims 13 to 18, wherein the needle alumina particles have an aspect ratio of 6 to 15.

- 20. (Currently Amended) The method of one of claims 13 to 19, wherein the granular particles have a mean particle size of 5 nm to 80 nm.
- 21. (Currently Amended) The method of one of claims 13 to 20, wherein the insulating film includes 0.3 mass% to 80 mass% of the needle alumina particles.